



# കേരള ഗസറ്റ്

## KERALA GAZETTE

### അദിയാധാരണം

### EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധീകൃതത്തുന്നത്  
PUBLISHED BY AUTHORITY

വാല്യം 12  
Vol. XII

തിരുവനന്തപുരം,

വ്യാഴം

Thiruvananthapuram,  
Thursday

2023 ഡിസംബർ 14

14th December 2023

1199 വ്യാഴികം 28

28th Vrischikam 1199

1945 അഗ്രഹായനം 23

23rd Agrahayana 1945

നമ്പർ  
No.

4088

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.165/2023/TAXES.

*Dated, Thiruvananthapuram, 13th December, 2023.*

*27th Vrischikam, 1199.*

S. R. O. No. 1353/2023

In exercise of the powers conferred by section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby notifies taxable persons who could not file an appeal against the order passed by the proper officer on or before the 31<sup>st</sup> day of March, 2023 under section 73 or 74 of the said Act (hereinafter referred to as



the said order), within the time period specified in sub-section (1) of section 107 read with sub-section (4) of section 107 of the said Act, and the taxable persons whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in section 107, as the class of persons (hereinafter referred to as the said person) who shall follow the following special procedure for filing appeals in such cases:

2. The said person shall file an appeal against the said order in **FORM GST APL-01** in accordance with sub-section (1) of Section 107 of the said Act, on or before 31<sup>st</sup> day of January 2024:

Provided that an appeal against the said order filed in accordance with the provisions of section 107 of the said Act, and pending before the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification, if it fulfills the condition specified at para 3 below.

3. No appeal shall be filed under this notification, unless the appellant has paid-

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to twelve and a half per cent. of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been filed, out of which at least twenty per cent. should have been paid by debiting from the Electronic Cash Ledger.

4. No refund shall be granted on account of this notification till the disposal of the appeal, in respect of any amount paid by the appellant, either on their own or on the directions of any authority (or) court, in excess of the amount specified in para 3 of this notification before the issuance of this notification, for filing an appeal under sub-section (1) of Section 107 of the said Act.

5. No appeal under this notification shall be admissible in respect of a demand not involving tax.

6. The provisions of Chapter XIII of the Kerala Goods and Services Tax Rules, 2017, shall mutatis mutandis, apply to an appeal filed under this notification.



7. This notification shall be deemed to have come into force on the 2<sup>nd</sup> day of November, 2023.

By order of the Governor,  
Dr. A. JAYATHILAK,  
*Additional Chief Secretary to Government.*

### **Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendations of the Goods and Services Tax Council, the Government of Kerala have decided to notify a special procedure for condonation of delay in filing of appeals against demand orders passed until 31<sup>st</sup> March, 2023.

The notification is intended to achieve the above object.

